

| | | | |
|--|--|---|--|
| Form F-66 (IA-2) (6-30-2016) | | STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 | |
| CITY OF CHARITON, IOWA DUE: December 1, 2016 | | 16205900100000 City Clerk 115 South Main Street Chariton, IA 50049 <small>(Please correct any error in name, address, and ZIP Code)</small> | |
| WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319 | | NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies. | |

| ALL FUNDS | | | | |
|---|---------------------|--------------------|---------------------|---------------|
| Item description | Governmental (a) | Proprietary (b) | Total actual (c) | Budget (d) |
| Revenues and Other Financing Sources | | | | |
| Taxes levied on property | 1,720,756 | | 1,720,756 | 1,643,484 |
| Less: Uncollected property taxes-levy year | 0 | | 0 | |
| Net current property taxes | 1,720,756 | | 1,720,756 | 1,643,484 |
| Delinquent property taxes | 0 | | 0 | |
| TIF revenues | 140,776 | | 140,776 | 150,000 |
| Other city taxes | 464,182 | 0 | 464,182 | 510,768 |
| Licenses and permits | 32,880 | 0 | 32,880 | 19,000 |
| Use of money and property | 12,137 | 51,679 | 63,816 | 2,650 |
| Intergovernmental | 941,208 | 0 | 941,208 | 2,389,000 |
| Charges for fees and service | 112,538 | 2,935,371 | 3,047,909 | 4,427,868 |
| Special assessments | 0 | 0 | 0 | |
| Miscellaneous | 349,364 | 16,238 | 365,602 | 190,000 |
| Other financing sources | 381,489 | 161,591 | 543,080 | 50,000 |
| Total revenues and other sources | 4,155,330 | 3,164,879 | 7,320,209 | 9,382,770 |
| Expenditures and Other Financing Uses | | | | |
| Public safety | 727,675 | 0 | 727,675 | 744,573 |
| Public works | 699,049 | 0 | 699,049 | 668,472 |
| Health and social services | 7,400 | 0 | 7,400 | 7,400 |
| Culture and recreation | 670,293 | 0 | 670,293 | 636,795 |
| Community and economic development | 107,161 | 0 | 107,161 | 689,400 |
| General government | 426,947 | 0 | 426,947 | 404,835 |
| Debt service | 407,093 | 0 | 407,093 | 423,527 |
| Capital projects | 1,032,032 | 0 | 1,032,032 | 275,000 |
| Total governmental activities expenditures | 4,077,650 | 0 | 4,077,650 | 3,850,002 |
| Business type activities | 0 | 3,589,524 | 3,589,524 | 5,181,350 |
| Total ALL expenditures | 4,077,650 | 3,589,524 | 7,667,174 | 9,031,352 |
| Other financing uses, including transfers out | 358,480 | 153,100 | 511,580 | |
| Total ALL expenditures/And other financing uses | 4,436,130 | 3,742,624 | 8,178,754 | 9,031,352 |
| Excess revenues and other sources over (Under) Expenditures/And other financing uses | -280,800 | -577,745 | -858,545 | 351,418 |
| Beginning fund balance July 1, 2015 | 3,195,146 | 2,910,662 | 6,105,808 | 7,131,158 |
| Ending fund balance June 30, 2016 | 2,914,346 | 2,332,917 | 5,247,263 | 7,482,576 |
| Note - These balances do not include \$ 106,399 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations. | | | | |

| Indebtedness at June 30, 2016 | Amount - Omit cents | Indebtedness at June 30, 2016 | Amount - Omit cents |
|-------------------------------|---------------------|-------------------------------|---------------------|
| General obligation debt | \$ 1,970,000 | Other long-term debt | \$ 53,664 |
| Revenue debt | \$ 2,063,100 | Short-term debt | \$ 0 |
| TIF Revenue debt | \$ 0 | | |
| | | General obligation debt limit | \$ 7,444,704 |

| CERTIFICATION | | | |
|--|--|-----------------------|--|
| THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF | | | |
| Signature of city clerk | | Date Published/Posted | Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted |
| Printed name of city clerk Joe Gaa | | Telephone → | Area Code 641 Number 774-5991 Extension |
| Signature of Mayor or other City official (Name and Title) | | Date signed | |

PLEASE PUBLISH THIS PAGE ONLY

| Part I | | REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 | | | | | | CITY OF CHARITON | | | | | | <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY | |
|----------|---|--|------------------------|----------------------------|---------------------|-------------------------|------------------|---|--------------------|------|--|----------|--|--|--|
| Line No. | Item description | General (a) | Special revenue (b) | TIF special revenue (c) | Debt service (d) | Capital projects (e) | Permanent (f) | Total governmental (Sum of cols. (a) through (f)) (g) | Proprietary (h) | Code | GRAND TOTAL (Sum of cols. (g) and (h)) (i) | Line No. | | | |
| 1 | Section A - TAXES | | | | | | | | | | | 1 | | | |
| 2 | Taxes levied on property | 907,994 | 374,260 | | 438,502 | | | 1,720,756 | | | 1,720,756 | 2 | | | |
| 3 | Less: Uncollected property taxes - Levy year | | | | | | | 0 | | | 0 | 3 | | | |
| 4 | Net current property taxes | 907,994 | 374,260 | | 438,502 | 0 | | 1,720,756 | | T01 | 1,720,756 | 4 | | | |
| 5 | Delinquent property taxes | | | | | | | 0 | | T01 | 0 | 5 | | | |
| 6 | Total property tax | 907,994 | 374,260 | | 438,502 | 0 | 0 | 1,720,756 | | | 1,720,756 | 6 | | | |
| 7 | TIF revenues | | | 140,776 | | | | 140,776 | | T01 | 140,776 | 7 | | | |
| 8 | Other city taxes | | | | | | | | | | | | | | |
| 8 | Utility tax replacement excise taxes | 31,565 | 13,027 | | | | | 44,592 | | T15 | 44,592 | 8 | | | |
| 9 | Utility franchise tax (Chapter 364.2, Code of Iowa) | 79,625 | | | | | | 79,625 | | T15 | 79,625 | 9 | | | |
| 10 | Parimutuel wager tax | | | | | | | 0 | | C30 | 0 | 10 | | | |
| 11 | Gaming wager tax | | | | | | | 0 | | C30 | 0 | 11 | | | |
| 12 | Mobile home tax | | | | | | | 0 | | T19 | 0 | 12 | | | |
| 13 | Hotel/motel tax | 32,349 | | | | | | 32,349 | | T19 | 32,349 | 13 | | | |
| 14 | Other local option taxes | | 307,616 | | | | | 307,616 | | T09 | 307,616 | 14 | | | |
| 15 | TOTAL OTHER CITY TAXES | 143,539 | 320,643 | 0 | 0 | 0 | 0 | 464,182 | 0 | | 464,182 | 15 | | | |
| 16 | Section B - LICENSES AND PERMITS | 32,880 | | | | | | 32,880 | | T29 | 32,880 | 16 | | | |
| 17 | Section C - USE OF MONEY AND PROPERTY | | | | | | | | | | | 17 | | | |
| 18 | Interest | 2,136 | 1,777 | | | | | 3,913 | 4,286 | U20 | 8,199 | 18 | | | |
| 19 | Rents and royalties | 8,224 | | | | | | 8,224 | 47,393 | U40 | 55,617 | 19 | | | |
| 20 | Other miscellaneous use of money and property | | | | | | | 0 | | U20 | 0 | 20 | | | |
| 21 | | | | | | | | 0 | | | 0 | 21 | | | |
| 22 | TOTAL USE OF MONEY AND PROPERTY | 10,360 | 1,777 | 0 | 0 | 0 | 0 | 12,137 | 51,679 | | 63,816 | 22 | | | |
| 23 | | | | | | | | | | | | 23 | | | |
| 24 | Section D - INTERGOVERNMENTAL | | | | | | | | | | | 24 | | | |
| 25 | | | | | | | | | | | | 25 | | | |
| 26 | Federal grants and reimbursements | | | | | | | | | | | 26 | | | |
| 27 | Federal grants | | | | | | | 0 | | B89 | 0 | 27 | | | |
| 28 | Community development block grants | | 230,573 | | | | | 230,573 | | B50 | 230,573 | 28 | | | |
| 29 | Housing and urban development | | | | | | | 0 | | B50 | 0 | 29 | | | |
| 30 | Public assistance grants | | | | | | | 0 | | B79 | 0 | 30 | | | |
| 31 | Payment in lieu of taxes | | | | | | | 0 | | B30 | 0 | 31 | | | |
| 32 | | | | | | | | 0 | | | 0 | 32 | | | |
| 33 | Total Federal grants and reimbursements | 0 | 230,573 | 0 | 0 | 0 | 0 | 230,573 | 0 | | 230,573 | 33 | | | |
| 34 | | | | | | | | | | | | 34 | | | |
| 35 | | | | | | | | | | | | 35 | | | |
| 36 | | | | | | | | | | | | 36 | | | |
| 37 | | | | | | | | | | | | 37 | | | |
| 38 | | | | | | | | | | | | 38 | | | |
| 39 | | | | | | | | | | | | 39 | | | |
| 40 | | | | | | | | | | | | 40 | | | |

Continued on next page

| Part I | REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued | | | | | | CITY OF CHARITON | | | | | | <input type="checkbox"/> GAAP | | <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS | |
|----------|---|---------|-----------------|---------------------|--------------|------------------|------------------|--|-------------|------|---|----------|-------------------------------|--|---|--|
| Line No. | Item description | General | Special revenue | TIF special revenue | Debt service | Capital projects | Permanent | Total governmental (Sum of cols. (a) through (f)) (g) | Proprietary | Code | GRAND TOTAL (Sum of cols. (g) and (h)) (i) | Line No. | | | | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | | (h) | | | | | | | |
| 41 | Section D - INTERGOVERNMENTAL - Continued | | | | | | | | | | | 41 | | | | |
| 42 | | | | | | | | | | | | 42 | | | | |
| 43 | State shared revenues | | | | | | | | | | | 43 | | | | |
| 44 | Road use taxes | | 533,986 | | | | | 533,986 | | C46 | 533,986 | 44 | | | | |
| 45 | | | | | | | | | | | | 45 | | | | |
| 46 | | | | | | | | | | | | 46 | | | | |
| 47 | | | | | | | | | | | | 47 | | | | |
| 48 | Other state grants and reimbursements | | | | | | | | | | | 48 | | | | |
| 49 | State grants | 99,694 | 780 | | | | | 100,474 | | C89 | 100,474 | 49 | | | | |
| 50 | Iowa Department of Transportation | | | | | | | 0 | | C89 | 0 | 50 | | | | |
| 51 | Iowa Department of Natural Resources | | | | | | | 0 | | C89 | 0 | 51 | | | | |
| 52 | Iowa Economic Development Authority | | | | | | | 0 | | C89 | 0 | 52 | | | | |
| 53 | CEBA grants | | | | | | | 0 | | C89 | 0 | 53 | | | | |
| 54 | Commercial & Industrial Replacement Claim | | | | | | | 0 | | C89 | 0 | 54 | | | | |
| 55 | | | | | | | | 0 | | | 0 | 55 | | | | |
| 56 | | | | | | | | 0 | | | 0 | 56 | | | | |
| 57 | | | | | | | | 0 | | | 0 | 57 | | | | |
| 58 | | | | | | | | 0 | | | 0 | 58 | | | | |
| 59 | | | | | | | | 0 | | | 0 | 59 | | | | |
| 60 | Total state | 99,694 | 534,766 | 0 | 0 | 0 | 0 | 634,460 | 0 | | 634,460 | 60 | | | | |
| 61 | | | | | | | | | | | | 61 | | | | |
| 62 | Local grants and reimbursements | | | | | | | | | | | 62 | | | | |
| 63 | County contributions | | | | | | | 0 | | | 0 | 63 | | | | |
| 64 | Library service | 13,416 | | | | | | 13,416 | | D89 | 13,416 | 64 | | | | |
| 65 | Township contributions | | | | | | | 0 | | D89 | 0 | 65 | | | | |
| 66 | Fire/EMT service | 43,900 | | | | | | 43,900 | | D89 | 43,900 | 66 | | | | |
| 67 | Housing Board | 18,859 | | | | | | 18,859 | | D89 | 18,859 | 67 | | | | |
| 68 | | | | | | | | 0 | | | 0 | 68 | | | | |
| 69 | | | | | | | | 0 | | | 0 | 69 | | | | |
| 70 | Total local grants and reimbursements | 76,175 | 0 | 0 | 0 | 0 | 0 | 76,175 | 0 | | 76,175 | 70 | | | | |
| 71 | TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70) | 175,869 | 765,339 | 0 | 0 | 0 | 0 | 941,208 | 0 | | 941,208 | 71 | | | | |
| 72 | Section E - CHARGES FOR FEES AND SERVICE | | | | | | | | | | | 72 | | | | |
| 73 | Water | | | | | | | 0 | 2,058,542 | A91 | 2,058,542 | 73 | | | | |
| 74 | Sewer | | | | | | | 0 | 772,795 | A80 | 772,795 | 74 | | | | |
| 75 | Electric | | | | | | | 0 | | A92 | 0 | 75 | | | | |
| 76 | Gas | | | | | | | 0 | | A93 | 0 | 76 | | | | |
| 77 | Parking | | | | | | | 0 | | A60 | 0 | 77 | | | | |
| 78 | Airport | | | | | | | 0 | 17,469 | A01 | 17,469 | 78 | | | | |
| 79 | Landfill/garbage | 29,685 | | | | | | 29,685 | 22,449 | A81 | 52,134 | 79 | | | | |
| 80 | Hospital | | | | | | | 0 | | A36 | 0 | 80 | | | | |

| Part I | REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued | | | | | | CITY OF CHARITON | | | | | | <input type="checkbox"/> GAAP | | <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS | |
|----------|---|---------|-----------------|---------------------|--------------|------------------|------------------|---|-------------|------|--|----------|-------------------------------|--|---|--|
| Line No. | Item description | General | Special revenue | TIF special revenue | Debt service | Capital projects | Permanent | Total governmental (Sum of cols. (a) through (f)) (g) | Proprietary | Code | GRAND TOTAL (Sum of cols. (g) and (h)) (i) | Line No. | | | | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | | (h) | | | | | | | |
| 81 | Section E - CHARGES FOR FEES AND SERVICE - Continued | | | | | | | | | | | 81 | | | | |
| 82 | Transit | | | | | | | 0 | | A94 | 0 | 82 | | | | |
| 83 | Cable TV | | | | | | | 0 | | T15 | 0 | 83 | | | | |
| 84 | Internet | | | | | | | 0 | | A03 | 0 | 84 | | | | |
| 85 | Telephone | | | | | | | 0 | | A03 | 0 | 85 | | | | |
| 86 | Housing authority | | | | | | | 0 | | A50 | 0 | 86 | | | | |
| 87 | Storm water | | | | | | | 0 | 64,116 | A80 | 64,116 | 87 | | | | |
| 88 | Other: | | | | | | | | | | | 88 | | | | |
| 89 | Nursing home | | | | | | | 0 | | A89 | 0 | 89 | | | | |
| 90 | Police service fees | 9,487 | | | | | | 9,487 | | A89 | 9,487 | 90 | | | | |
| 91 | Prisoner care | | | | | | | 0 | | A89 | 0 | 91 | | | | |
| 92 | Fire service charges | | | | | | | 0 | | A89 | 0 | 92 | | | | |
| 93 | Ambulance charges | | | | | | | 0 | | A89 | 0 | 93 | | | | |
| 94 | Sidewalk street repair charges | | | | | | | 0 | | A44 | 0 | 94 | | | | |
| 95 | Housing and urban renewal charges | | | | | | | 0 | | A50 | 0 | 95 | | | | |
| 96 | River port and terminal fees | | | | | | | 0 | | A87 | 0 | 96 | | | | |
| 97 | Public scales | | | | | | | 0 | | A89 | 0 | 97 | | | | |
| 98 | Cemetery charges | 5,100 | | | | | | 5,100 | | A03 | 5,100 | 98 | | | | |
| 99 | Library charges | 674 | | | | | | 674 | | A89 | 674 | 99 | | | | |
| 100 | Park, recreation, and cultural charges | 54,152 | | | | | | 54,152 | | A61 | 54,152 | 100 | | | | |
| 101 | Animal control charges | | | | | | | 0 | | A89 | 0 | 101 | | | | |
| 102 | Other charges - Specify | | | | | | | 0 | | | 0 | 102 | | | | |
| 103 | Administration and miscellaneous | 13,440 | | | | | | 13,440 | | | 13,440 | 103 | | | | |
| 104 | TOTAL CHARGES FOR SERVICE | 112,538 | 0 | 0 | 0 | 0 | 0 | 112,538 | 2,935,371 | | 3,047,909 | 104 | | | | |
| 105 | | | | | | | | | | | | 105 | | | | |
| 106 | Section F - SPECIAL ASSESSMENTS | | | | | | | 0 | | U01 | 0 | 106 | | | | |
| 107 | Section G - MISCELLANEOUS | | | | | | | | | | | 107 | | | | |
| 108 | Contributions | 20,359 | 194,092 | | | | | 214,451 | | U99 | 214,451 | 108 | | | | |
| 109 | Deposits and sales/fuel tax refunds | 1,737 | | | | | | 1,737 | | U99 | 1,737 | 109 | | | | |
| 110 | Sale of property and merchandise | | | | | | | 0 | | U11 | 0 | 110 | | | | |
| 111 | Fines | 8,801 | | | | | | 8,801 | | U30 | 8,801 | 111 | | | | |
| 112 | Internal service charges | | | | | | | 0 | | NR | 0 | 112 | | | | |
| 113 | Other miscellaneous - Specify | | | | | | | 0 | | | 0 | 113 | | | | |
| 114 | Refunds/Reimbursements | 76,075 | | | | | 2,631 | 78,706 | 16,238 | | 94,944 | 114 | | | | |
| 115 | Sale of Street Materials | 22,007 | | | | | | 22,007 | | | 22,007 | 115 | | | | |
| 116 | Sale of lots | 7,894 | | | | | | 7,894 | | | 7,894 | 116 | | | | |
| 117 | Concessions | 15,768 | | | | | | 15,768 | | | 15,768 | 117 | | | | |
| 118 | | | | | | | | 0 | | | 0 | 118 | | | | |
| 119 | | | | | | | | 0 | | | 0 | 119 | | | | |
| 120 | TOTAL MISCELLANEOUS | 152,641 | 194,092 | 0 | 0 | 0 | 2,631 | 349,364 | 16,238 | | 365,602 | 120 | | | | |

| Part I | REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued | | | | | | CITY OF CHARITON | | | | | | <input type="checkbox"/> GAAP | | <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS | |
|----------|---|-----------|-----------------|---------------------|--------------|------------------|------------------|---|-------------|------|--|----------|-------------------------------|--|---|--|
| Line No. | Item description | General | Special revenue | TIF special revenue | Debt service | Capital projects | Permanent | Total governmental (Sum of cols. (a) through (f)) (g) | Proprietary | Code | GRAND TOTAL (Sum of cols. (g) and (h)) (i) | Line No. | | | | |
| 121 | TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120) | 1,535,821 | 1,656,111 | 140,776 | 438,502 | 0 | 2,631 | 3,773,841 | 3,003,288 | | 6,777,129 | 121 | | | | |
| 122 | | | | | | | | | | | | 122 | | | | |
| 123 | Section H - OTHER FINANCING SOURCES | | | | | | | | | | | 123 | | | | |
| 124 | Proceeds of capital asset sales | 2,500 | | | | | | 2,500 | | NR | 2,500 | 124 | | | | |
| 125 | Proceeds of long-term debt (Excluding TIF internal borrowing) | 29,000 | | | | | | 29,000 | | NR | 29,000 | 125 | | | | |
| 126 | Proceeds of anticipatory warrants or other short-term debt | | | | | | | 0 | | A89 | 0 | 126 | | | | |
| 127 | Regular transfers in and interfund loans | 213,172 | 14,817 | | | | | 227,989 | 161,591 | | 389,580 | 127 | | | | |
| 128 | Internal TIF loans and transfers in | | 122,000 | | | | | 122,000 | | | 122,000 | 128 | | | | |
| 129 | | | | | | | | 0 | | | 0 | 129 | | | | |
| 130 | | | | | | | | 0 | | | 0 | 130 | | | | |
| 131 | TOTAL OTHER FINANCING SOURCES | 244,672 | 136,817 | 0 | 0 | 0 | 0 | 381,489 | 161,591 | | 543,080 | 131 | | | | |
| 132 | TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131) | 1,780,493 | 1,792,928 | 140,776 | 438,502 | 0 | 2,631 | 4,155,330 | 3,164,879 | | 7,320,209 | 132 | | | | |
| 133 | | | | | | | | | | | | 133 | | | | |
| 134 | Beginning fund balance July 1, 2015 | 944,922 | 2,015,637 | -15,246 | 30,654 | | 219,179 | 3,195,146 | 2,910,662 | | 6,105,808 | 134 | | | | |
| 135 | | | | | | | | | | | | 135 | | | | |
| 136 | TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134) | 2,725,415 | 3,808,565 | 125,530 | 469,156 | 0 | 221,810 | 7,350,476 | 6,075,541 | | 13,426,017 | 136 | | | | |
| 137 | | | | | | | | | | | | 137 | | | | |
| 138 | | | | | | | | | | | | 138 | | | | |
| 139 | | | | | | | | | | | | 139 | | | | |
| 140 | | | | | | | | | | | | 140 | | | | |
| 141 | | | | | | | | | | | | 141 | | | | |
| 142 | | | | | | | | | | | | 142 | | | | |
| 143 | | | | | | | | | | | | 143 | | | | |
| 144 | | | | | | | | | | | | 144 | | | | |
| 145 | | | | | | | | | | | | 145 | | | | |
| 146 | | | | | | | | | | | | 146 | | | | |
| 147 | | | | | | | | | | | | 147 | | | | |
| 148 | | | | | | | | | | | | 148 | | | | |
| 149 | | | | | | | | | | | | 149 | | | | |
| 150 | | | | | | | | | | | | 150 | | | | |
| 151 | | | | | | | | | | | | 151 | | | | |
| 152 | | | | | | | | | | | | 152 | | | | |
| 153 | | | | | | | | | | | | 153 | | | | |
| 154 | | | | | | | | | | | | 154 | | | | |
| 155 | | | | | | | | | | | | 155 | | | | |
| 156 | | | | | | | | | | | | 156 | | | | |
| 157 | | | | | | | | | | | | 157 | | | | |
| 158 | | | | | | | | | | | | 158 | | | | |
| 159 | | | | | | | | | | | | 159 | | | | |

| Part II | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 | | | | | | CITY OF CHARITON | | | | | | <input type="checkbox"/> GAAP | | <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS | |
|----------|---|---------|-----------------|---------------------|--------------|------------------|------------------|--|-------------|------|---|----------|-------------------------------|--|---|--|
| Line No. | Item description | General | Special revenue | TIF special revenue | Debt service | Capital projects | Permanent | Total governmental (Sum of cols. (a) through (f)) (g) | Proprietary | Code | GRAND TOTAL (Sum of col. (g)) (i) | Line No. | | | | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | | (h) | | | | | | | |
| 1 | Section A — PUBLIC SAFETY | | | | | | | | | | | 1 | | | | |
| 2 | Police department/Crime prevention — Current operation | 450,226 | 119,316 | | | | | 569,542 | | E62 | 569,542 | 2 | | | | |
| 3 | Purchase of land and equipment | 28,431 | | | | | | 28,431 | | G62 | 28,431 | 3 | | | | |
| 4 | Construction | | | | | | | 0 | | F62 | 0 | 4 | | | | |
| 5 | Jail — Current operation | | | | | | | 0 | | E04 | 0 | 5 | | | | |
| 6 | Purchase of land and equipment | | | | | | | 0 | | G04 | 0 | 6 | | | | |
| 7 | Construction | | | | | | | 0 | | F04 | 0 | 7 | | | | |
| 8 | Emergency management — Current operation | 1,373 | | | | | | 1,373 | | E89 | 1,373 | 8 | | | | |
| 9 | Purchase of land and equipment | | | | | | | 0 | | G89 | 0 | 9 | | | | |
| 10 | Flood control — Current operation | | | | | | | 0 | | E59 | 0 | 10 | | | | |
| 11 | Purchase of land and equipment | | | | | | | 0 | | G59 | 0 | 11 | | | | |
| 12 | Construction | | | | | | | 0 | | F59 | 0 | 12 | | | | |
| 13 | Fire department — Current operation | 45,719 | 1,703 | | | | | 47,422 | | E24 | 47,422 | 13 | | | | |
| 14 | Purchase of land and equipment | 48,207 | | | | | | 48,207 | | G24 | 48,207 | 14 | | | | |
| 15 | Construction | | | | | | | 0 | | F24 | 0 | 15 | | | | |
| 16 | Ambulance — Current operation | | | | | | | 0 | | E32 | 0 | 16 | | | | |
| 17 | Purchase of land and equipment | | | | | | | 0 | | G32 | 0 | 17 | | | | |
| 18 | Building inspections — Current operation | 32,112 | | | | | | 32,112 | | E66 | 32,112 | 18 | | | | |
| 19 | Purchase of land and equipment | | | | | | | 0 | | G66 | 0 | 19 | | | | |
| 20 | Construction | | | | | | | 0 | | F66 | 0 | 20 | | | | |
| 21 | Miscellaneous protective services — Current operation | | | | | | | 0 | | E66 | 0 | 21 | | | | |
| 22 | Purchase of land and equipment | | | | | | | 0 | | G66 | 0 | 22 | | | | |
| 23 | Construction | | | | | | | 0 | | F66 | 0 | 23 | | | | |
| 24 | Animal control — Current operation | 588 | | | | | | 588 | | E32 | 588 | 24 | | | | |
| 25 | Purchase of land and equipment | | | | | | | 0 | | G32 | 0 | 25 | | | | |
| 26 | Construction | | | | | | | 0 | | F32 | 0 | 26 | | | | |
| 27 | Other public safety — Current operation | | | | | | | 0 | | E89 | 0 | 27 | | | | |
| 28 | Purchase of land and equipment | | | | | | | 0 | | G89 | 0 | 28 | | | | |
| 29 | | | | | | | | 0 | | | 0 | 29 | | | | |
| 30 | | | | | | | | 0 | | | 0 | 30 | | | | |
| 31 | | | | | | | | 0 | | | 0 | 31 | | | | |
| 32 | | | | | | | | 0 | | | 0 | 32 | | | | |
| 33 | | | | | | | | 0 | | | 0 | 33 | | | | |
| 34 | | | | | | | | 0 | | | 0 | 34 | | | | |
| 35 | | | | | | | | 0 | | | 0 | 35 | | | | |
| 36 | | | | | | | | 0 | | | 0 | 36 | | | | |
| 37 | | | | | | | | 0 | | | 0 | 37 | | | | |
| 38 | | | | | | | | 0 | | | 0 | 38 | | | | |
| 39 | | | | | | | | 0 | | | 0 | 39 | | | | |
| 40 | TOTAL PUBLIC SAFETY | 606,656 | 121,019 | | 0 | 0 | 0 | 727,675 | | | 727,675 | 40 | | | | |

| Part II | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued | | | | | CITY OF CHARITON | | <input type="checkbox"/> GAAP | | <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS | | |
|----------|--|---------|-----------------|---------------------|--------------|------------------|-----------|--|-------------|---|--|----------|
| Line No. | Item description | General | Special revenue | TIF special revenue | Debt service | Capital projects | Permanent | Total governmental (Sum of cols. (a) through (f)) (g) | Proprietary | Code | GRAND TOTAL (Sum of col. (g)) (i) | Line No. |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | | | |
| 41 | Section B — PUBLIC WORKS | | | | | | | | | | | 41 |
| 42 | Roads, bridges, sidewalks — Current operation | 47,515 | 507,172 | | | | | 554,687 | | E44 | 554,687 | 42 |
| 43 | Purchase of land and equipment | | | | | | | 0 | | G44 | 0 | 43 |
| 44 | Construction | 57,397 | | | | | | 57,397 | | F44 | 57,397 | 44 |
| 45 | Parking meter and off-street — Current operation | | | | | | | 0 | | E60 | 0 | 45 |
| 46 | Purchase of land and equipment | | | | | | | 0 | | G60 | 0 | 46 |
| 47 | Construction | | | | | | | 0 | | F60 | 0 | 47 |
| 48 | Street lighting — Current operation | | 49,927 | | | | | 49,927 | | E44 | 49,927 | 48 |
| 49 | Traffic control safety — Current operation | | | | | | | 0 | | E44 | 0 | 49 |
| 50 | Purchase of land and equipment | | | | | | | 0 | | G44 | 0 | 50 |
| 51 | Construction | | | | | | | 0 | | F44 | 0 | 51 |
| 52 | Snow removal — Current operation | | 16,446 | | | | | 16,446 | | E44 | 16,446 | 52 |
| 53 | Purchase of land and equipment | | | | | | | 0 | | G44 | 0 | 53 |
| 54 | Highway engineering — Current operation | | | | | | | 0 | | E44 | 0 | 54 |
| 55 | Purchase of land and equipment | | | | | | | 0 | | G44 | 0 | 55 |
| 56 | Construction | | | | | | | 0 | | F44 | 0 | 56 |
| 57 | Street cleaning — Current operation | | | | | | | 0 | | E81 | 0 | 57 |
| 58 | Purchase of land and equipment | | | | | | | 0 | | G81 | 0 | 58 |
| 59 | Airport (if not an enterprise) — Current operation | | | | | | | 0 | | E01 | 0 | 59 |
| 60 | Purchase of land and equipment | | | | | | | 0 | | G01 | 0 | 60 |
| 61 | Construction | | | | | | | 0 | | F01 | 0 | 61 |
| 62 | Garbage (if not an enterprise) — Current operation | | | | | | | 0 | | E81 | 0 | 62 |
| 63 | Purchase of land and equipment | | | | | | | 0 | | G81 | 0 | 63 |
| 64 | Construction | | | | | | | 0 | | F81 | 0 | 64 |
| 65 | Other public works — Current operation | 20,592 | | | | | | 20,592 | | E89 | 20,592 | 65 |
| 66 | Purchase of land and equipment | | | | | | | 0 | | G89 | 0 | 66 |
| 67 | Construction | | | | | | | 0 | | F89 | 0 | 67 |
| 68 | | | | | | | | 0 | | | 0 | 68 |
| 69 | | | | | | | | 0 | | | 0 | 69 |
| 70 | | | | | | | | 0 | | | 0 | 70 |
| 71 | | | | | | | | 0 | | | 0 | 71 |
| 72 | | | | | | | | 0 | | | 0 | 72 |
| 73 | | | | | | | | 0 | | | 0 | 73 |
| 74 | | | | | | | | 0 | | | 0 | 74 |
| 75 | | | | | | | | 0 | | | 0 | 75 |
| 76 | | | | | | | | 0 | | | 0 | 76 |
| 77 | | | | | | | | 0 | | | 0 | 77 |
| 78 | | | | | | | | 0 | | | 0 | 78 |
| 79 | | | | | | | | 0 | | | 0 | 79 |
| 80 | TOTAL PUBLIC WORKS | 125,504 | 573,545 | | 0 | 0 | 0 | 699,049 | | | 699,049 | 80 |

| Part II | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued | | | | | | CITY OF CHARITON | | <input type="checkbox"/> GAAP | | <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS | |
|----------|--|---------|-----------------|---------------------|--------------|------------------|------------------|---|-------------------------------|------|---|----------|
| Line No. | Item description | General | Special revenue | TIF special revenue | Debt service | Capital projects | Permanent | Total governmental (Sum of cols. (a) through (f)) (g) | Proprietary | Code | GRAND TOTAL (Sum of col. (g)) (i) | Line No. |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | | | |
| 81 | Section C — HEALTH AND SOCIAL SERVICES | | | | | | | | | | | 81 |
| 82 | Welfare assistance — Current operation | | | | | | | 0 | | E79 | 0 | 82 |
| 83 | Purchase of land and equipment | | | | | | | 0 | | G79 | 0 | 83 |
| 84 | City hospital — Current operation | | | | | | | 0 | | E36 | 0 | 84 |
| 85 | Purchase of land and equipment | | | | | | | 0 | | G36 | 0 | 85 |
| 86 | Construction | | | | | | | 0 | | F36 | 0 | 86 |
| 87 | Payments to private hospitals — Current operation | | | | | | | 0 | | E36 | 0 | 87 |
| 88 | Health regulation and inspections — Current operation | | | | | | | 0 | | E32 | 0 | 88 |
| 89 | Purchase of land and equipment | | | | | | | 0 | | G32 | 0 | 89 |
| 90 | Construction | | | | | | | 0 | | F32 | 0 | 90 |
| 91 | Water, air, and mosquito control — Current operation | | | | | | | 0 | | E32 | 0 | 91 |
| 92 | Purchase of land and equipment | | | | | | | 0 | | G32 | 0 | 92 |
| 93 | Construction | | | | | | | 0 | | F32 | 0 | 93 |
| 94 | Community mental health — Current operation | | | | | | | 0 | | E32 | 0 | 94 |
| 95 | Purchase of land and equipment | | | | | | | 0 | | G32 | 0 | 95 |
| 96 | Construction | | | | | | | 0 | | F32 | 0 | 96 |
| 97 | Other health and social services — Current operation | 7,400 | | | | | | 7,400 | | E79 | 7,400 | 97 |
| 98 | Purchase of land and equipment | | | | | | | 0 | | G79 | 0 | 98 |
| 99 | Construction | | | | | | | 0 | | F79 | 0 | 99 |
| 100 | | | | | | | | 0 | | | 0 | 100 |
| 101 | | | | | | | | 0 | | | 0 | 101 |
| 102 | | | | | | | | 0 | | | 0 | 102 |
| 103 | TOTAL HEALTH AND SOCIAL SERVICES | 7,400 | 0 | | 0 | 0 | 0 | 7,400 | | | 7,400 | 103 |
| 104 | | | | | | | | | | | | 104 |
| 105 | | | | | | | | | | | | 105 |
| 106 | | | | | | | | | | | | 106 |
| 107 | | | | | | | | | | | | 107 |
| 108 | | | | | | | | | | | | 108 |
| 109 | | | | | | | | | | | | 109 |
| 110 | | | | | | | | | | | | 110 |
| 111 | | | | | | | | | | | | 111 |
| 112 | | | | | | | | | | | | 112 |
| 113 | | | | | | | | | | | | 113 |
| 114 | | | | | | | | | | | | 114 |
| 115 | | | | | | | | | | | | 115 |
| 116 | | | | | | | | | | | | 116 |
| 117 | | | | | | | | | | | | 117 |
| 118 | | | | | | | | | | | | 118 |
| 119 | | | | | | | | | | | | 119 |
| 120 | | | | | | | | | | | | 120 |

| Part II | | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued | | | | | CITY OF CHARITON | | <input type="checkbox"/> GAAP | | <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS | |
|----------|--|--|-----------------|---------------------|--------------|------------------|------------------|--|-------------------------------|------|---|----------|
| Line No. | Item description | General | Special revenue | TIF special revenue | Debt service | Capital projects | Permanent | Total governmental (Sum of cols. (a) through (f)) (g) | Proprietary | Code | GRAND TOTAL (Sum of col. (g)) (i) | Line No. |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | | | |
| 121 | Section D — CULTURE AND RECREATION | | | | | | | | | | | 121 |
| 122 | Library services — Current operation | 107,272 | 15,056 | | | | | 122,328 | | E52 | 122,328 | 122 |
| 123 | Purchase of land and equipment | 44,546 | | | | | | 44,546 | | G52 | 44,546 | 123 |
| 124 | Construction | | | | | | | 0 | | F52 | 0 | 124 |
| 125 | Museum, band, theater — Current operation | | | | | | | 0 | | E61 | 0 | 125 |
| 126 | Purchase of land and equipment | | | | | | | 0 | | G61 | 0 | 126 |
| 127 | Parks — Current operation | 22,622 | 955 | | | | | 23,577 | | E61 | 23,577 | 127 |
| 128 | Purchase of land and equipment | | | | | | | 0 | | G61 | 0 | 128 |
| 129 | Construction | | | | | | | 0 | | F61 | 0 | 129 |
| 130 | Recreation — Current operation | 75,538 | 24,011 | | | | | 99,549 | | E61 | 99,549 | 130 |
| 131 | Purchase of land and equipment | | | | | | | 0 | | G61 | 0 | 131 |
| 132 | Construction | | | | | | | 0 | | F61 | 0 | 132 |
| 133 | Cemetery — Current operation | 92,040 | 17,572 | | | | | 109,612 | | E03 | 109,612 | 133 |
| 134 | Purchase of land and equipment | | | | | | | 0 | | G03 | 0 | 134 |
| 135 | Community center, zoo, marina, and auditorium | 92,480 | 3,906 | | | | | 96,386 | | E61 | 96,386 | 135 |
| 136 | Other culture and recreation | 168,574 | 5,721 | | | | | 174,295 | | E61 | 174,295 | 136 |
| 137 | Purchase of land and equipment | | | | | | | 0 | | G61 | 0 | 137 |
| 138 | Construction | | | | | | | 0 | | F61 | 0 | 138 |
| 139 | TOTAL CULTURE AND RECREATION | 603,072 | 67,221 | | 0 | 0 | 0 | 670,293 | | | 670,293 | 139 |
| 140 | Section E — COMMUNITY AND ECONOMIC DEVELOPMENT | | | | | | | | | | | 140 |
| 141 | Community beautification — Current operation | | | | | | | 0 | | E89 | 0 | 141 |
| 142 | Purchase of land and equipment | | | | | | | 0 | | G89 | 0 | 142 |
| 143 | Economic development — Current operation | | | | | | | 0 | | E89 | 0 | 143 |
| 144 | Purchase of land and equipment | | | | | | | 0 | | G89 | 0 | 144 |
| 145 | Housing and urban renewal — Current operation | | 49,889 | | | | | 49,889 | | E50 | 49,889 | 145 |
| 146 | Purchase of land and equipment | | | | | | | 0 | | G50 | 0 | 146 |
| 147 | Construction | | | | | | | 0 | | F50 | 0 | 147 |
| 148 | Planning and zoning — Current operation | | | | | | | 0 | | E29 | 0 | 148 |
| 149 | Purchase of land and equipment | | | | | | | 0 | | G29 | 0 | 149 |
| 150 | Other community and economic development — Current operation | 38,626 | | 18,646 | | | | 57,272 | | E89 | 57,272 | 150 |
| 151 | Purchase of land and equipment | | | | | | | 0 | | G89 | 0 | 151 |
| 152 | Construction | | | | | | | 0 | | F89 | 0 | 152 |
| 153 | TIF Rebates | | | | | | | 0 | | E89 | 0 | 153 |
| 154 | TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT | 38,626 | 49,889 | 18,646 | 0 | 0 | 0 | 107,161 | | | 107,161 | 154 |
| 155 | | | | | | | | | | | | 155 |
| 156 | | | | | | | | | | | | 156 |
| 157 | | | | | | | | | | | | 157 |
| 158 | | | | | | | | | | | | 158 |

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

| Part II | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued | | | | | | CITY OF CHARITON | | <input type="checkbox"/> GAAP | <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS | | |
|----------|--|-----------|-----------------|---------------------|--------------|------------------|------------------|---|-------------------------------|---|-----------------------------------|----------|
| Line No. | Item description | General | Special revenue | TIF special revenue | Debt service | Capital projects | Permanent | Total governmental (Sum of cols. (a) through (f)) (g) | Proprietary | Code | GRAND TOTAL (Sum of col. (g)) (i) | Line No. |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | | | |
| 159 | Section F — GENERAL GOVERNMENT | | | | | | | | | | | 159 |
| 160 | Mayor, council and city manager — Current operation | 108,585 | 19,813 | | | | | 128,398 | | E29 | 128,398 | 160 |
| 161 | Purchase of land and equipment | | | | | | | 0 | | G29 | 0 | 161 |
| 162 | Clerk, Treasurer, financial administration — Current operation | 143,645 | 46,961 | | | | | 190,606 | | E23 | 190,606 | 162 |
| 163 | Purchase of land and equipment | | | | | | | 0 | | G23 | 0 | 163 |
| 164 | Elections — Current operation | 1,730 | | | | | | 1,730 | | E89 | 1,730 | 164 |
| 165 | Purchase of land and equipment | | | | | | | 0 | | G89 | 0 | 165 |
| 166 | Legal services and city attorney — Current operation | 4,529 | | | | | | 4,529 | | E25 | 4,529 | 166 |
| 167 | Purchase of land and equipment | | | | | | | 0 | | G25 | 0 | 167 |
| 168 | City hall and general buildings — Current operation | 77,075 | | | | | | 77,075 | | E31 | 77,075 | 168 |
| 169 | Purchase of land and equipment | | | | | | | 0 | | G31 | 0 | 169 |
| 170 | Construction | | | | | | | 0 | | F31 | 0 | 170 |
| 171 | Tort liability — Current operation | 24,609 | | | | | | 24,609 | | E89 | 24,609 | 171 |
| 172 | Other general government — Current operation | | | | | | | 0 | | E89 | 0 | 172 |
| 173 | Purchase of land and equipment | | | | | | | 0 | | G89 | 0 | 173 |
| 174 | | | | | | | | 0 | | | 0 | 174 |
| 175 | | | | | | | | 0 | | | 0 | 175 |
| 176 | TOTAL GENERAL GOVERNMENT | 360,173 | 66,774 | 0 | 0 | 0 | 0 | 426,947 | | | 426,947 | 176 |
| 177 | Section G — DEBT SERVICE | | | | 407,093 | | | 407,093 | | | 407,093 | 177 |
| 178 | | | | | | | | 0 | | | 0 | 178 |
| 179 | | | | | | | | 0 | | | 0 | 179 |
| 180 | | | | | | | | 0 | | | 0 | 180 |
| 181 | | | | | | | | 0 | | | 0 | 181 |
| 182 | TOTAL DEBT SERVICE | 0 | 0 | 0 | 407,093 | 0 | 0 | 407,093 | | | 407,093 | 182 |
| 183 | Section H — REGULAR CAPITAL PROJECTS — Specify | | | | | | | | | | 0 | 183 |
| 184 | Downtown Revitalization | | 760,559 | | | | | 760,559 | | | 760,559 | 184 |
| 185 | Street Projects | | 271,473 | | | | | 271,473 | | | 271,473 | 185 |
| 186 | | | | | | | | 0 | | | 0 | 186 |
| 187 | Subtotal Regular Capital Projects | 0 | 1,032,032 | | | 0 | 0 | 1,032,032 | | | 1,032,032 | 187 |
| 188 | — TIF CAPITAL PROJECTS — Specify | | | | | | | | | | 0 | 188 |
| 189 | | | | | | | | 0 | | | 0 | 189 |
| 190 | | | | | | | | 0 | | | 0 | 190 |
| 191 | | | | | | | | 0 | | | 0 | 191 |
| 192 | Subtotal TIF Capital Projects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | 192 |
| 193 | TOTAL CAPITAL PROJECTS | 0 | 1,032,032 | 0 | 0 | 0 | 0 | 1,032,032 | | | 1,032,032 | 193 |
| 194 | TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES | 1,741,431 | 1,910,480 | 18,646 | 407,093 | 0 | 0 | 4,077,650 | | | 4,077,650 | 194 |
| 195 | (Sum of lines 40, 80, 103, 139, 154, 176, 182, 193) | | | | | | | | | | | 195 |
| 196 | | | | | | | | | | | | 196 |

| Part II | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued | | | | | | CITY OF CHARITON | | <input type="checkbox"/> GAAP | | <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS | |
|----------|--|---------|-----------------|------------------------|--------------|------------------|------------------|---|-------------------------------|------|---|----------|
| Line No. | Item description | General | Special revenue | TIF Special revenue | Debt service | Capital projects | Permanent Fund | Total current governmental (Sum of cols. (a) through (f)) (g) | Proprietary | Code | GRAND TOTAL (Sum of col. (h)) (i) | Line No. |
| | | (a) | (b) | (c) | (d) | (e) | (f) | | (h) | | | |
| 197 | Section I — BUSINESS TYPE ACTIVITIES | | | | | | | | | | | 197 |
| 198 | Water — Current operation | | | | | | | | 1,977,107 | E91 | 1,977,107 | 198 |
| 199 | Purchase of land and equipment | | | | | | | 51,132 | G91 | | 51,132 | 199 |
| 200 | Construction | | | | | | | 24,190 | F91 | | 24,190 | 200 |
| 201 | Sewer and sewage disposal — Current operation | | | | | | | 504,952 | E80 | | 504,952 | 201 |
| 202 | Purchase of land and equipment | | | | | | | | G80 | | 0 | 202 |
| 203 | Construction | | | | | | | | F80 | | 0 | 203 |
| 204 | Electric — Current operation | | | | | | | | E92 | | 0 | 204 |
| 205 | Purchase of land and equipment | | | | | | | | G92 | | 0 | 205 |
| 206 | Construction | | | | | | | | F92 | | 0 | 206 |
| 207 | Gas Utility — Current operation | | | | | | | | E93 | | 0 | 207 |
| 208 | Purchase of land and equipment | | | | | | | | G93 | | 0 | 208 |
| 209 | Construction | | | | | | | | F93 | | 0 | 209 |
| 210 | Parking — Current operation | | | | | | | | E60 | | 0 | 210 |
| 211 | Purchase of land and equipment | | | | | | | | G60 | | 0 | 211 |
| 212 | Construction | | | | | | | | F60 | | 0 | 212 |
| 213 | Airport — Current operation | | | | | | | 44,059 | E01 | | 44,059 | 213 |
| 214 | Purchase of land and equipment | | | | | | | | G01 | | 0 | 214 |
| 215 | Construction | | | | | | | 713,198 | F01 | | 713,198 | 215 |
| 216 | Landfill/Garbage — Current operation | | | | | | | 19,682 | E81 | | 19,682 | 216 |
| 217 | Purchase of land and equipment | | | | | | | | G81 | | 0 | 217 |
| 218 | Construction | | | | | | | | F81 | | 0 | 218 |
| 219 | Hospital — Current operation | | | | | | | | E36 | | 0 | 219 |
| 220 | Purchase of land and equipment | | | | | | | | G36 | | 0 | 220 |
| 221 | Construction | | | | | | | | F36 | | 0 | 221 |
| 222 | Transit — Current operation | | | | | | | | E94 | | 0 | 222 |
| 223 | Purchase of land and equipment | | | | | | | | G94 | | 0 | 223 |
| 224 | Construction | | | | | | | | F94 | | 0 | 224 |
| 225 | Cable TV, telephone, Internet — Current operation | | | | | | | | E03 | | 0 | 225 |
| 226 | Purchase of land and equipment | | | | | | | | G03 | | 0 | 226 |
| 227 | Housing authority — Current operation | | | | | | | | E50 | | 0 | 227 |
| 228 | Purchase of land and equipment | | | | | | | | G50 | | 0 | 228 |
| 229 | Construction | | | | | | | | F50 | | 0 | 229 |
| 230 | Storm water — Current operation | | | | | | | 15,591 | E80 | | 15,591 | 230 |
| 231 | Purchase of land and equipment | | | | | | | | G80 | | 0 | 231 |
| 232 | Construction | | | | | | | | F80 | | 0 | 232 |
| 233 | | | | | | | | | | | | 233 |
| 234 | | | | | | | | | | | | 234 |
| 235 | | | | | | | | | | | | 235 |
| 236 | | | | | | | | | | | | 236 |

| Part II | EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued | | | | | | CITY OF CHARITON | | <input type="checkbox"/> GAAP | | <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS | |
|----------|--|-----------|-----------------|---------------------|--------------|------------------|------------------|---|-------------------------------|------|---|----------|
| Line No. | Item description | General | Special revenue | TIF special revenue | Debt service | Capital projects | Permanent | Total governmental (Sum of cols. (a) through (f)) (g) | Proprietary | Code | GRAND TOTAL (Sum of cols. (g) and (h)) (i) | Line No. |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | | (i) | |
| 237 | Section I — BUSINESS TYPE ACTIVITIES — Cont. | | | | | | | | | | | 237 |
| 238 | Other business type — Current operation | | | | | | | | | E89 | 0 | 238 |
| 239 | Purchase of land and equipment | | | | | | | | | G89 | 0 | 239 |
| 240 | Construction | | | | | | | | | F89 | 0 | 240 |
| 241 | | | | | | | | | | | | 241 |
| 242 | Enterprise Debt Service | | | | | | | | 239,613 | | 239,613 | 242 |
| 243 | Enterprise Capital Projects | | | | | | | | | | 0 | 243 |
| 244 | Enterprise TIF Capital Projects | | | | | | | | | | 0 | 244 |
| 245 | Internal service funds — Specify | | | | | | | | | | | 245 |
| 246 | | | | | | | | | | | 0 | 246 |
| 247 | | | | | | | | | | | 0 | 247 |
| 248 | | | | | | | | | | | 0 | 248 |
| 249 | | | | | | | | | | | 0 | 249 |
| 250 | | | | | | | | | | | 0 | 250 |
| 251 | TOTAL BUSINESS TYPE ACTIVITIES | | | | | | | | 3,589,524 | | 3,589,524 | 251 |
| 252 | | | | | | | | | | | | 252 |
| 253 | TOTAL EXPENDITURES (Sum of lines 194 and 251) | 1,741,431 | 1,910,480 | 18,646 | 407,093 | 0 | 0 | 4,077,650 | 3,589,524 | | 7,667,174 | 253 |
| 254 | Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT | | | | | | | | | NE | | 254 |
| 255 | Regular transfers out | 74,204 | 138,700 | | 23,576 | | | 236,480 | 153,100 | | 389,580 | 255 |
| 256 | Internal TIF loans/repayments and transfers out | | | 122,000 | | | | 122,000 | | | 122,000 | 256 |
| 257 | | | | | | | | 0 | | | 0 | 257 |
| 258 | TOTAL OTHER FINANCING USES | 74,204 | 138,700 | 122,000 | 23,576 | 0 | 0 | 358,480 | 153,100 | | 511,580 | 258 |
| 259 | TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258) | 1,815,635 | 2,049,180 | 140,646 | 430,669 | 0 | 0 | 4,436,130 | 3,742,624 | | 8,178,754 | 259 |
| 260 | | | | | | | | | | | | 260 |
| 261 | Ending fund balance June 30, 2016: | | | | | | | | | | | 261 |
| 262 | Governmental: | | | | | | | | | | | 262 |
| 263 | Nonspendable | | | | | | 221,810 | 221,810 | | | 221,810 | 263 |
| 264 | Restricted | 88,329 | 1,759,385 | | 38,487 | | | 1,886,201 | | | 1,886,201 | 264 |
| 265 | Committed | | | | | | | 0 | | | 0 | 265 |
| 266 | Assigned | 664,896 | | | | | | 664,896 | | | 664,896 | 266 |
| 267 | Unassigned | 156,555 | | -15,116 | | | | 141,439 | | | 141,439 | 267 |
| 268 | Total Governmental | 909,780 | 1,759,385 | -15,116 | 38,487 | 0 | 221,810 | 2,914,346 | | | 2,914,346 | 268 |
| 269 | Proprietary | | | | | | | | 2,332,917 | | 2,332,917 | 269 |
| 270 | Total ending fund balance June 30, 2016 | 909,780 | 1,759,385 | -15,116 | 38,487 | 0 | 221,810 | 2,914,346 | 2,332,917 | | 5,247,263 | 270 |
| 271 | TOTAL REQUIREMENTS (Sum of lines 259 and 270) | 2,725,415 | 3,808,565 | 125,530 | 469,156 | 0 | 221,810 | 7,350,476 | 6,075,541 | | 13,426,017 | 271 |
| 272 | | | | | | | | | | | | 272 |

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

| | | | | | | | | | |
|--|-----------------------------------|--|-----------------------------|--|---------------------|--|------------|-------------------------|-----------|
| Part III INTERGOVERNMENTAL EXPENDITURES CITY OF CHARITON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i> | | | | | | | | | |
| Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other..... | | Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 79,842 M80 M81 M89 \$ | | Purpose Highways..... All other..... | | Amount paid to State L44 \$ L89 \$ | | | |
| Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects. | | | | | | | | | |
| Total salaries and wages paid..... | | | | | | Amount - Omit cents Z00 \$ | | 1,378,041 | |
| Part V DEBT OUTSTANDING, ISSUED, AND RETIRED | | | | | | | | | |
| A. Long-term debt | | Debt during the fiscal year | | Debt Outstanding JUNE 30, 2016 | | | | Interest paid this year | |
| Purpose | Debt outstanding JULY 1, 2015 (a) | Issued (b) | Retired (c) | General obligation (d) | TIF revenue (e) | Revenue (f) | Other (g) | | |
| 1. Water utility | 19U \$ 1,572,100 | 29U \$ | 39U \$ 128,000 | 49U \$ | 49U \$ | 49U \$ 1,444,100 | 49U \$ | I91 \$ 55,188 | |
| 2. Sewer utility | 19U 653,000 | 29U | 39U 34,000 | 49U | 49U | 49U 619,000 | 49U | I89 19,590 | |
| 3. Electric utility | 19U | 29U | 39U | 49U | 49U | 49U | | I92 | |
| 4. Gas utility | 19U | 29U | 39U | 49U | 49U | 49U | | I93 | |
| 5. Transit-bus | 19U | 29U | 39U | 49U | 49U | 49U | | I94 | |
| 6. Industrial Revenue | 19T | 24T | 34T | | 44T | 44T | | I89 | |
| 7. Mortgage revenue | 19T | 24T | 34T | | 44T | 44T | | I89 | |
| 8. TIF revenue | 19U | 29U | 39U | 49U | 49U | 49U | 49U | I89 | |
| 9. G.O. Debt | 19U 2,295,000 | 29U | 39U 325,000 | 49U 1,970,000 | 49U | 49U | 49U | I89 43,450 | |
| Bank Loans | 19U | 29U | 39U | 49U | 49U | 49U | 49U | I89 | |
| 10. | 59,090 | 29,000 | 34,426 | | | | 53,664 | 1,616 | |
| 11. | 19U | 29U | 39U | 49U | 49U | 49U | 49U | I89 | |
| 12. | 19U | 29U | 39U | 49U | 49U | 49U | 49U | I89 | |
| 13. | 19U | 29U | 39U | 49U | 49U | 49U | 49U | I89 | |
| 14. | 19U | 29U | 39U | 49U | 49U | 49U | 49U | I89 | |
| Total long-term debt | 4,579,190 | 29,000 | 521,426 | 1,970,000 | 0 | 2,063,100 | 53,664 | 119,844 | |
| B. Short-term debt | | | | Amount - Omit cents | | | | | |
| Outstanding as of JULY 1, 2015 | | | | 61V \$ | | | | | |
| Outstanding as of JUNE 30, 2016 | | | | 64V \$ | | | | | |
| Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS | | | | Amount - Omit cents | | | | | |
| Assessed Valuations by Levy Authority and County, AY2014/FY2016 | | | | | | | | | |
| Actual valuation -- January 1, 2014 | | | | \$ | 148,894,081 | | x .05 = \$ | | 7,444,704 |
| Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016 | | | | | | | | | |
| Type of asset | Bond and interest funds (a) | | Bond construction funds (b) | Pension/retirement funds (c) | all other funds (d) | Total (e) | | | |
| Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property. | W01 | | W31 | W61 | | | | | |
| | \$ | | \$ | | | | | | |
| | 126,917 | | 785,993 | 4,440,752 | | | 5,353,662 | | |
| REMARKS | | | | | | | V98 | | |